24. A multi-layer dielectric layer over a substrate for use in dual-damascene applications as recited in claim 23, wherein the low diel ctric constant layer is a carbon doped oxide.

25. A method of making a dielectric structure, comprising:

providing a substrate;

forming a barrier layer over the substrate;

forming a first dielectric layer over the barrier layer;

forming a second dielectric layer over the first dielectric layer; and

wherein said second dielectric layer has a different etch characteristic than the first dielectric layer.